



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

The information contained in the book is at times incorrect, and the language is in many places so loose and general that it is misleading. It is doubtful if the work will serve any particular purpose.

J. M. B., JR.

---

TAXATION IN MASSACHUSETTS. By Phillip Nichols. Boston: The Financial Publishing Company. 1913. pp. xlv, 826.

This is an excellent book on a rather obscure but very important subject, by a man whose experience as Assistant Corporation Counsel of the City of Boston has led him to a thorough study of the subject. The principles of the laws of taxation are not generally studied with as great care as many other branches of the law of far less practical importance. In this book Mr. Nichols has dealt with the subject both scientifically and practically. His brief but complete consideration of the limitations of the power of taxation by the Constitution and otherwise, his historical statements on the origin and development of the annual direct tax, the taxation of corporations, the inheritance tax and special assessments, his careful annotation of the statutes, section by section, and his collection of forms make his book a far more valuable one than the ordinary local manual. The book may be equally commended to the lawyers in practice and to the students of taxation in its economic as well as its legal aspects.

J. H. B.